G. R. S. IX-5]

Previous references.

Med 41-75886, 7, 10+16B April 16 \
Med 61-75-51-5+15B April 16 1917-18
(Medical)

File No. 80-17

Serial Nos. 142.

Later references.

Med 80-18+61 2

May be presumed

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 142.

Part B for April 18

SUBJECT.

A note on the audit of the accounts of the Government Stores for the year 1915-16. together with the remarks of the Supdt & the Senr Surgn

---

G. O. No. 5830-1 & 16-4-1918
To The Senr Surgn & Supdt-

Record the above with certain observation —

W D 88—GPB—50,000—24-7-18

27-6-18

G. R. S. III—1] 1917.—cd

GENERAL AND REVENUE SECRETARIAT.

(med)

NOTES.

File No. 80/17

FILE HEADING.

Audit of the accounts of the Medical Stores

From

The Comptroller

(AD No. 1042 Dated 2-9-18 Received 4.2.18

Diary No. 834	Enclos.	Spare Copies.	Serial No. 1.

BRIEF ABSTRACT OF LETTER.

forwards the note on the audit of the accounts of the Govt. Medical Stores for the year 1915-16 together with the remarks of the Superintendent and the Senior Surgeon and makes certain suggestions.

NOTES AND ORDERS.

Principle

Revised draft rules for the working of the Medical Stores called for from the Senior Surgeon so far back as 12th January 1914 have not as yet been submitted though several reminders were issued. Do. reminders are now being issued for the same.

NOTES—First Sheet.

WD 1232—GPB—20,000—18-11-16

WD 1233—GPB—60,000—1-12-16—S.

G. R. S. III-2]

General and Revenue Secretariat. | Med File No. 80 of 1917-18

Serial No.

The Suggestions made by the Comptroller may well be incorporated in the rules at the time of Consolidation
2) Subd for orders if the papers may be recorded pending the receipt of draft rules —

K P
12.2.18

3) Please put up a draft wording with necessary observations regarding early submission of draft rules and notification of accounts suggested by Comptroller

MMS
18/3

18/3

Letter back as draft not received from the Medical Stores Department

4) Draft putup. The Comptroller requests that the audit report and the objection Statements may be returned to him Orders are solicited if this may be done without the note, the file of this office would be incomplete —

K P
20/3/18

5) The draft has been amplified as instructed by the Asst Secy —

K P
1.4.18

6) Please make a clean draft (2 copies) & submit today.

RW
2/4

7) A clean copy is putup.

K P
2-4-18

8) Submitted for orders:

Extra Member)

RW
3/4/18

NOTE—Contn. sheet.

G. R. S. III-2]

3

General and Revenue Secretariat. | Med File No. 80. of 1917-8

Serial No.	
	Draft appd by H.S. 10.4.18.
	Fine 9/4
2	do The Senior Surgeon II Comptroller order No 6830-1 & 16.4.18. Records Sl: 1 with certain observations.

NOTE—Contn. sheet.

WD A 1789—GPB—60,000—20-3-13—S.

Please address all future communications to the Comptroller to the Govt. of H. H. the Maharaja of Mysore.
In reply to this Comm. please refer to
No. L.A.D.1042

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Dated, Bangalore, the 2[illegible] ~~xxx~~ . Feb: 1918.

FROM

M. N. KRISHNA RAO, ESQ., B.A.,
Offg. Comptroller to the Government of His Highness the Maharaja of Mysore.

To

.....C....S...Balasundaram Iyer, Esq., B.A.,
Chief *Secretary to the Government of Mysore,*
.....B...a...n..g..a..l...o...r...e/~~xxxxxxxxx~~

SIR,

I have the honor to forward herewith the Note on the Audit of the Accounts of the Government Medical Stores for the year 1915-16 received with the replies of the Superintendent thereof, together with the connected Objection Statements returned with the Senior Surgeon's letter No.C.959-10 dated 16th January 1918.

2. A copy of the Senior Surgeon's letter No.C.959-5 dated the 31st December 1917 containing his observations on the audit note is also enclosed.

3. A verification of the balance of stock according to the Stock Books in the Stores with the actual stock on hand at the close of each year is necessary and it will not do simply to -- treat the quantity of stock actually found at the close of the year as the opening balance for the next year without satisfactorily accounting for the differences in stock and obtaining -- orders, wherever necessary for writing off deficiencies. It is also necessary to frame a set of rules to regulate the issues of Medicines and instruments from the Stores to private parties or to Medical institutions without formal indents, to meet cases like

those pointed out in para 11(b) and para 11(c) of the Audit Note.

4. The remarks made in the Audit Note regarding the opening of a register to note the receipt and refund of earnest and security deposit amounts (Vide para 4 of the note) and -- taking to stock then and there as the articles are received in the Stores instead or once for a whole year(vide para 9(b) of the note), may be followed.

5. The Audit=Note and the Objection Statements may be kindly returned when done with.

I have the honor to be,

Sir,

Your most obedient servant,

Comptroller.

CV/1-2

2.2.18

Enc 1 3

Letter No.C.959-5/Enc.1 file dated the 31st December 17 from the Senior Surgeon with the Government of Mysore, to the Comptroller of Mysore, Bangalore.

****

I have the honor to return the note on the audit of accounts of the Medical Stores for the year 1915-16 received with your No.8453/L.A.D. 1046 dated the 2nd April 1917 with the remarks of the Superintendent with the following observations:-

1. The existing form of cash book may be allowed to be continued.
2. Since the officials are no longer serving in the Department, the excess sum drawn may either be treated as extra cost or written off the accounts.
3. The reports of Mr. T. S. Nanjappa on the examination of stock are being checked.

" Copy "

for Superintendent, Comptroller's Office,
Records Section.

CV/1-2

Exhibit 4

Note on the test audit of the accounts of the Government Medical Stores for the year 1915-16.

Name of Auditor T. Laksnmiramaniah.

Date of commencement of audit 9th November 1916.

Date of completion of audit 29th November 1916.

Period occupied excepting holidays 18 days

Name of Superintendent in charge Mr. W. Sreenivasa Iyengar.

Name of Senior Surgeon in charge Mr. T.V. Armugam Mudaliar.

The last audit ended on 3rd July 1915 and was for the period from 1st July 1913 to 30th June 1915; the present audit is for the period from 1st July 1915 to 30th June 1916.

Part I Action taken on the last audit.

1. (a) Orders of Government were passed on the last audit report in their No.7773-4/Med. 41-15-4 dated 18th April 1916.

(b) Stock book for the forms etc., printed and supplied by the press for the supply to the several Hospitals has since been opened but the closing balance has not been examined and certified to.

(c) Comptroller's intimation of adjustment for value of articles supplied on indent No. 205 dated 7th November 1913 has since been noted against the item in the bill book. But similar information has not been noted against another item of Rs 45/- being the cost of medicines supplied with invoice No.451 dated 4th May 1914 * The omission has to be supplied.

(d) The value of medicines supplied to St. Mortna's Hospital on invoice No.268 dated 16th December 1913 pointed out as not having been brought on the bill register has since

Certified that the remarks noted below have been duly Compared with those passed or Written by Mr. W. Srinivasa Iyengar —

Superintendent,
Medical Stores.

* The Chief Commandant Mysore State Troops has, in his letter No. 2943 of 15-9-17, intimated that the adjustment has been effected as per Comptroller's No Mis 38 of 8-7-14. The same has been since noted in the bill book

The particulars of disposal are being noted. A separate register is maintained from April 1917 to give full particulars about the articles received and disposed of.

Entries are being attended-

been entered and recovery effected.

(e) The omission to note on the counter-foils of receipts granted for unserviceable articles received from the several Hospitals the disposal of such articles is not supplied.

(f) The observation made that the entries in the following registers were not attested by any responsible officer, has not been attended to

1. Bill register.

2. Register showing the cost of broken or lost articles that has to be recovered.

3. Register of articles given for repairs.

N.B. In the case of Bill register when cash recoveries are made the fact of recovery noted against the items are attested by the Personal Assistant to the Senior Surgeon in charge and not the original entries to verify that all the amounts are brought on the register.

Part II Result of the current audit

Account Branch.

Check of cash balance

2. The cash on hand on the morning of the 9th November was counted and found to be Rs926-11-0 which agreed with the book balance Details for the above sum are as follows.

1.	Balance of Permanent advance . . .	Rs154- 7- 0
2.	Value of Medicines Sold	Rs 24-12- 0
3.	Amount drawn on abstract contingent bills on 8th and not yet disbursed to firms.	Rs747- 8- 0
	Total	Rs926-11- 0

The balance of the permanent advance on hand with the amount spent since the last recoupment was short of the total amount of

Rs200/- (sanctioned for the stores) by Rs8-1-0. This was due to the following two items of payments which have not been recouped for the reasons stated against them.

Dates of payment	To whom paid	Amount	Why not recouped
11th October 1915.	Paid to Railway company as charges on a parcel received for supply to Military Department.	Rs3-1-0	The case was damaged and given for repairs. But repairer D'cesta has not returned the articles and his whereabouts are not known.
20th December 1915	Advance to D'cesta repairer of the instruments of stores	Rs5-0-0	His whereabouts are not known.

The case is pending with the Police
A reference, however, has been made to the Senior Surgeon, Mysore
for abt. the recompense of the amount
Vide memo: 8 times No. 572 dy 27-8-17.

The deficiency in the permanent advance should be arranged to be adjusted early.

Cash Book.

3. (a) The form in which the cash book is now maintained does not show at sight the opening and closing balances of each day. A running total is being made for both the receipts and expenditure till the end of the month when alone the balance is struck. To know the cash balance on any particular day the figure has to be worked out by deducting the expenditure from the receipts running up to that day. The correct form in which the cash book should be maintained has been suggested for adoption in future. (objection No.1)

Mr. K. Joseph Pillay is Auditing the accounts for the year 1916-17. He did not feel any difficulty as Mr. T. Lakshminarayya did. He also said that he has no objection Continuing the present Cash book - Every day there are hardly few entries in the Cash book and so it seems there is no necessity for Striking balance Each day.

The printed forms of Cash book Sanctioned & prescribed is Written up per practice in force, and per departmental Circulars. No objection was taken to the form, in force, up to 14-15. As it is, it is not proper a ledger of permanent advance cash only

(b) Each petty item of expenditure recorded in the contingent register is again transcribed in detail into the cash book without any useful purpose. The day's total on account of contingent expenditure may be entered as a single entry in the cash book.

Though the contingent register is maintained

and written up by the Accountant and entries are attested by the Senior Surgeon in charge the Superintendent under whose immediate orders the expenditure is incurred should have full information as to what amount is spent on that account each day and there ought therefore to be no difficulty in the matter.

(c) Certain items f expenditure connected in no way with the stores have been brought on the books of the stores (i.e., in the cash book) objection No.6,11 and 9. The cases referred to in objection No.6 and 11 relate to purchases made by the office of the Sanitary Commissioner from the contractor who supplies articles to the stores. In this case the contractor should have been directed to tender his bill direct to the Sanitary Commissioner and receive payment. The case referred to in No.9 relates to certain articles of medicines ordered by the Stores for supply to the Public Works Department. Neither the article was received in the stores nor the cost debited to the Medical Budget. The bill received from the firm should have been sent to the Public Works Department for payment direct to the firm.

(d) Pay of the Sub Assistant Surgeon attached to the stores drawn by himself direct from the Treasury on personal salary bill is brought on the cash book and shown as received and paid. This amount is not drawn by the Senior Surgeon in charge on his establishment bill and then dis.

only, not an income and Expenditure book into to of all the pecuniary transactions of the business involving 1½ to 2 lakhs of rupees per year per budget sanctioned. If the change proposed is to be adopted at all and all Cash transactions of 1½ to 2 lakhs are to be incorporated in the form to be newly introduced, who is to write it up and who is to be responsible for the Entries and who is to be the Custodian of the Cash Voucher bills Etc, has to be decided before hand. The person so entrusted with such responsibility will have to give proper security deposit before he can be entrusted with such important pecuniary Concerns.

** Contractors Contractors bills were received in the Sanitary Commissioner's Stores to Verify the rates with that of his tender accepted in the Medical Stores and the Sanitary Commissioner sent the Cost to this Office for payment — Hereafter such payments will not be made through this office —

↑ The bills, of Course, were sent to P.W.D. Deptt for payment, but the Comptroller wanted them to be sent through this Office together with the certificates under G.O. No. 7L2760-809-G.7 214-10-88 dt 28/12/13 regulating purchases by Govt Departments —

The pay of the Sub Assistant Surgeon was being entered into the

the acquittance roll & verify his pay bill when it is presented for certificate as to the correctness of the bill - Now the Sub Asst. Surgeon is also included in the Establishment pay bill according to recent circulars.

disbursed Such entry need not therefore be made in the cash book in future. (Objection No.7).

4. Amount of Earnest and Security Deposit amounts received from contractors:-

(a) No register is maintained to show the receipt and disposal of these amounts. On enquiry it is learnt that only two items of receipts of Rs200/- each were received as earnest money from the contractors Mr. A. Pell and Mariappa. The receipts and repayments of even these two items were not brought on the cash book in which all cash received and paid should be recorded. The explanation against objection No.8 for the omission is not clearly understood. These amounts were kept on hand until repayment instead of at once crediting the amounts into the Treasury under the head deposits. It is stated that the amounts were returned to parties on vouchers being rendered. But the receipt obtained from Mr. Pell was not produced for examination.

Earnest money was not shown in the Cash book, as it was liable to be refunded (back) after the disposal of the tenders preferred by the parties - Last year the receipt and payment of the similar items have been brought on the Cash book and shown to the Auditor Mr. K. Joseph Pillay — The receipt of Mr. Pell is herewith sent for Examination. This may be returned when done with

Savings Bank Pass book obtained from the Treasury was shown to the Auditor-

(b) It is also stated that contractor Honnappa had as a security deposit tendered Mysore Government Bonds of the value of Rs500/-. These bonds having been laid mislaid by the late Superintendent Mr. Abboy Naidu a sum of Rs500/- was recovered from him and kept in the District Treasury Savings Bank to remain there until the expiry of the term after the lapse of which a duplicate bond will be issued. This sum of Rs500/- was not also brought on the cash book but was sent to Treasury without

any entry in the books. All cash received should in future be invariably brought on the cash book and a register should be opened to show the receipt and repayments of all interest and security deposits. (Objection No.14).

5. Only one instance was found in which the sale proceeds of deal wood cases used for packing medicines were realised and credited in the cash book. It is stated that in other cases the sale proceeds are credited into the Treasuries and receipts sent to this office. Since no sort of record is kept in the office it is not understood how the disposal of these cases is watched. (objection No.10.)

6. Contingent register.

It was observed that a sum of Rs7154/- was drawn on an abstract contingent bill in June 1915 (out of the provision for Europe medicine.) Out of the sum Rs44-15-0 was adjusted towards the recoupment of the permanent advance and a sum of Rs5143-7-0 was paid to firms for purchase of medicines, leaving a balance of Rs1965-10-0 on hand undisbursed. Out of this amount a sum of Rs1470/- intended for the purchase of copies of British Pharmacopia was drawn although the books were not at the time received. The matter of having drawn this portion of the excess was however reported to Government and the unspent balance of Rs1073-12-0 was refunded only on 27th August 1915 to Treasury on receipt of Government orders so to do, although instuctions to the same effect were received

All cash received is being brought into the Cash book invariably (de) practice in force A prescribed form may be sent to open a register to show the receipt and repayment of all interest and security deposits, if a special book is to be maintained for this purpose (Vide reply under 3(a))

In the Dispensaries and Hospitals the D.W. cases in which annual supplies are sent will be disposed of by public sale in case they are not of any use. — When the Treasury receipts are received in the Medical Stores they will be checked with reference to the Annual Indents in which the particulars of packing cases are noted. No separate record seems to be necessary.

As the goods were expected to arrive before the Close of the Official year, and the actual Cost of such Expected goods was drawn from the Treasury only in the last month so as to not allow the available funds in the budget to lapse. Since

Since the goods were not supplied in the specified time, the amount drawn in excess was refunded to the Treasury-.

All the bills of different firms etc are being pre audited by the Comptroller now- The practice of drawing on A.C. bills has been dispensed with As per recent Orders of Govt- And there will be no fear of lapses also in the Department per revised Orders of Government.

from the Comptroller much earlier. The balance of excess drawn on account of medicines viz., Rs495-10-0 although retained on hand until 27th August 1915 and refunded to Treasury along with the other amount was not brought to notice of Government along with the other amount. Thus it may be noticed that the drawing of a large sum on abstract contingent bills long before they were actually required for disbursement is an instance of the abuse of privilege of drawing amounts from the Treasury on Abstract Contingent bills.

In this connection it may be stated that except for payment of bills for medicines received from overland which are made payable to firms by Comptroller the amounts required for payment of bills on account of Europe and country medicines aggregating many thousands of ruppes per annum are drawn by the Senior Surgeon in charge on Abstract Contingent bills. This procedure which has enormously increased the handling of cash in the office can be put a stop to by making the amounts payable to parties direct on submission to Comptroller of bills for pre-audit. This proposal which considerably reduces the handling of cash in the office is also approved by the Senior Surgeon in charge. (objection No.17)

7. Acquittance Roll.

(a) The pay of the Sub Assistant Surgeon drawn by himself is also shown in the acquittance roll as disbursed to him but without a receipt stamp. This has also to be

Vide reply to Col 3(d)
As the receipt stamps were also affixed to the personal salary bills there was no necessity to obtain a receipt stamps second time.

discontinued.

(b) Consequent upon the acting arrangements made vice Mr. V. R. Doraisamy Mudaliar late Head clerk for the period from 1st May 1915 to January 1916 there has been an excess cost of Rs0-6-5 per mensem which is inadmissible under article 200(a) of Mysore Service Regulations. The amount drawn in excess viz., Rs3-3-4 has to be refunded. (objection No.31)

8. Stationery accounts.

It was noticed that 2 quires of printing Royal paper was debited in the stock book in February 1916 without any issue in the issue register.

Store accounts.

Stock books.

9. (a) Opening balance in the stock books for 1915-16.

The opening balance of medicines and instruments for 1915-16 as entered in the books is not the closing balance of 1914-15 but the actual quantities stated to have been found by the Superintendent in his examination in June 1915. In the case of medicines there are large differences in some cases. Similarly it was learnt that the oepning balances entered in the books for 1914-15 and 1916-17 are not the closing balances of the preceeding years but the actual quantities found in stock on examination at the beginning of the year. The authority under which the actual quantities found were taken as the oepning balance in all these years is not explained. (vide objection No. 28.) The proper procedure was to take

The Excess Cost of Rs 0-6-5 per mensem refers to the proportionate increment earned by the acting incumbent. The absentee was entitled to half his average salary under art: 205-(b) of T&R and so the allowances admissible to him was paid to him. The former has been transferred to Police Dept as Police Inspector and the latter is now made a Head Clerk in the Treasury Stores being retired on invalid pension. Hence the Amount drawn and disbursed already may be treated as Extra Cost to Govt:

* This is only a clerical error in omitting entry of two quires of paper actually used up, into the issue book. As the whole stock of that paper was exhausted with this issue there was no opportunity to verify the item again.

There was no record of any Correct authenticated opening & Closing book balance for several years previous to 1915-1916 it was hypothetical and unauthenticated from the beginning - The subsequent Entries of figures based on and amalgamated with these figures could

Could not produce very accurate Closing or opening balance -

As per G.O. 6563-4 Med 41-13-2 dy 29-12-13 Surgeon Mr. D.S. Ranjappa. was appointed to examine the Stock in the Medical Stores, And to report the result As per Memo of the Senior Surgeon - Accordingly he Audited the accounts. Assuming the figures noted by the Supdt Mr. V. Abbay Nair While he took charge from Mr. S Venkoba Rao at about the End of Feb 1913, the as the Correct balance till the End of April and Submitted his report, which Was forwarded to the Senior Surgeon with Med Stores No. 4360 dy 10/9/14. Nothing has been received as yet about the discrepancies found out. Again the same Officer Was appointed & Audit the accounts As per Senior Surgeon's Memo No 6070 dy 28-5-15 with the instructions that the Actual balance as found

the closing balance of the previous year as the oepning balance of the next year and to adjust the irreconcilable differences by plus and minus entries on receipt of proper authority therefor. The effect of thus ignoring the book balance has been to maintain the books in a very unsatisfactory state as will be evident from the facts mentioned later on in the report. The differences that will be noticed between the last book balance and the actual stock will not therefore represent the differences in stock in full but only represents the differences accruing since in July last.

(a) The contents specified in each bill received from Messrs. Ferris and Co., were not separately taken to the stock book; but the total quantity of the same kind of article entered in all the bills received during the whole year on different dates were clubbed and taken as a single entry in the stock book under a single date. Thus the contents of any particular bill could not be independently traced into the stock books unless all the bills were turned over to see what quantities of the same kind of article were contained in them. This procedure being laborious does not afford facility for check even by a Departmental Officer. In future the contents of each bill should be represented by a district entry in the ledgers. The present procedure has also another disadvantage. As a matter of fact the contents of all bills aggregating about Rs60,000/- could not possibly be taken to stock on a single date as

in his last Examination should
be adopted as the basis for the
present audit In accordance
with this instructions he audited
the accounts for 1914-15 and 1915-16
and lastly submitted his final
report dated 29-1-1917 / 10-2-17 which was
also submitted to the Senior Surgeon
Burgoyne Government with the Memorial
Stores No. 1868 of 23/4/1917 The discrepancies
noticed during the Course of audit have
been reconciled as far as possible -
A reference has, however, been made
to the Senior Surgeon about Carrying over
the Opening balances in this Office
letter No. 1957 of 7-5-17 which also
reply is not received yet
(Vide replies to objections of the Auditor
numbered 23, 26 & 27)

(6) Although the articles Enumerated in the invoices received from England are Examined and taken to Stock on different dates, they are being Entered on a Single date into the Ledger with a View to facilitate Checking and arranging payment. The invoices will also be arranged so that there might not be any confusion

confusion while checking the entries in the Stock book. The Auditor Mr. K. Joseph Pillay who audited the accounts for 1916-17 did not notice any such difficulty as experienced by Mr. D. Lakshminarasayya. It is not possible to examine and take to the Stock one single item of article on any particular date, as the same article is packed in several cases which will be lying in heaps as they are received from Madras where they are landed - All the articles will not be received in one batch but they will be coming in several batches and similarly the particular article also will be sent in different batches - After all the articles are Examined they will be compared with the invoices and Entered into the Stock Ledger finally -

All the discrepancies have been reconciled as far as possible - The Audit report submitted by Mr. J.S. Nanjappa as well as the report accompanied the same will explain all the details in full - (Vide replies to objections of the Auditors Numbered 23, 26 and 27.)

entered in the ledgers. The stocktaking continues for several days the contents of a portion of each bill being taken on each day and yet no bill will have been taken to stock in full until all the bills are completed

(c) Instances in which omissions and discrepancies noticed in postings of items from the bills and indents are noted in objection Nos. 19, 20, 21, 22, 23, 27 and 29.

(d) Several instances in which the issues exceeded the available book balances are noted in objection No. 27 and 29. In some cases the issues in excess of the book balance were very nigh extending to over 1000 lbs. and several dozen bottles. Besides these excesses certain quantities are taken as the opening balance for 1916-17. From this it is quite evident that either receipts have not been correctly posted or issues have been exaggerated.

(e) In the case of instruments some have been found in excess of the book balance One of the reasons for the excess is due to articles received for repairs being shown as issued in the accounts when returned without the corresponding receipts.

(f) There may be several mistakes in the case of medicines and instuments bearing similar names being posted one for another - the mistakes of the type not being easily susceptable of detection by a man not familiar with the names of medicines.

(g) Instance in which an error was notice in striking the closing balance is referred to in objection No. 29 (a).

Vide remarks under Stores accounts and Stock books" Viz that there has been no authenticated Correct closing balance for the preceding year the brought forward as opening balance for the next year (Official or Calendar) Even granted there was such a figure arrived at the Could not be taken as the actual Correct balance unless it corresponded with the actual Stock on hand during Stock-taking under each individual item. The accounts Could not be ordered home satisfactory by being kept on Commercial basis for want of Sanction of the required Staff to Cope with this sort of work that the proposal necessarily involves. (vide reply of Govt to the Proposal of the Medical Stores already filed).

(h) The closing balance of the country medicines for 1915-16 has not till now been struck although it is 6 months since the year is closed.

Thus the above defects brought to light in the course of a test audit shown that stock books are not maintained accurately. Even while the mistakes were clear as in the case of excess issues over the book balance or large differences between the actual stock and book balance no attempt was made to reconcile the differences. This was probably because the book balances were not taken into account and consequently the necessity of investigating into the cause of the difference was not ~~felt~~ felt.

10. There does not seem to by any rule or order to regulate quanity of the supply of medicines to the several Hospitals. Instances were noticed in which the supply made was in excess of quanitities supplied during the preceeding year or the year previous

The issues are generally regulated with reference to the quantities entered in the indents as consumed during the previous year. There is no information in the stores to verify these figures and the figures entered by the indenting officers have therefore to be relied on as correct.

The Practice in the Nilgiris Govt Medical Stores, has been to follow the rules laid down in the Madras Medical Code and the practice in the Madras Govt Medical Stores, in so far as they were applicable. The information required is filed in the Stores per individual printed Annual Indent Indents certified "on honor" by the indenting Officer approved and forwarded for Sanction by the Countersigning Officer. The record of figures and declarations on the top of the 18th and 21st pages of the Every individual indent seem to have been ignored whilest recording the marginal records under reply. The Officer in Charge of the Local Audit Dept will kindly peruse the Certificates and declarations recorded on the 21st Page of the passed and Completed individual indent of any single institution during the past

Bill Book.

11. This register shows the value of medicines sold to other departments of Government and to private parties. The following points were noticed.

(a) Two items of Rs10/- and Rs20/- being

past 1 or 2 years to convince himself that there is no room for entering false figures or false certificates.

This is regulated also with reference to the strength and daily average of patients treated in the Hospital for different kinds of diseases.

the cost of medicines supplied to Mr. T. Ananda Rao in July and September 1915 were not entered in the register. On enquiry it is stated that the amounts were received through the Medical Officer of the Victoria Hospital and that therefore no bills were made. If the articles were sent to Victoria Hospital on supplemental indents and the hospital had sold them to the party the amount should not have been brought on the cash book of the stores but should have been credited to Treasury direct by them. But if it was supplied to the party the amount should have been entered in the bill book. (objection No.4) ✓

(b) Certain articles were given as a loan to Mr. S. Andrews South Parade and when the articles were not returned by him the cost thereof was recovered. Similarly some articles were lent to Mr. T. Ananda Rao and these are stated to have been returned by him though the corresponding receipt entry in the stock books were not pointed out. Objection No.32 and 33.

(c) On invoice No.169 dated 15th November 1915 it was stated that a certain instrument was supplied to the Sub Assistant Surgeon Mr. A. Rajagopala Pillai in connection with the treatment of his daughter at the Maternity Hospital and this item was not entered in the bill book. On enquiry it is stated that the article was issued to the Hospital. If so why the issue should have been made in the name of Mr. Rajagopala Pillai is not understood. Objection No.34.

(d) Though under instructions from Senior Surgeon sales to Private Persons have been since restricted there does not seem to be any definite order governing sales or loans.

(e) A statement showing the amount outstanding on 30th June 1916 is appended. Statement A.

The Comptroller has been asked to intimate the fact of adjustment - Reminders have been given in the matter.

(f) Comptroller's intimations of adjustments have not been noted against the items specified in objection No.12. The omission has to be supplied.

12. Articles returned by the several dispensaries for repairs and as unserviceable:— Besides the counterfoil of receipts granted for such articles there is no record to show what articles were received and how they were disposed of. The disposal of the articles is not also noted in the counterfoils in many cases. It is not therefore possible to find out what articles are still in the stores. register is promised to be opened in future. Objection No.36.

A Register is since opened and shown to Auditor Genl. Dr Joseph Pillay -

13. Register showing the names of articles given for repairs:- In this register the receipt of several articles have not been noted though they are stated to have been received back. It is stated that since the whereabouts of D' costa Instrument repairer are not known a complaint has been lodged with the Police against him for articles given to him for repairs and not received back repaired. The compliant is pending.

All the articles received back have been shown as returned —

Yes -

14. Register showing the value of medicines lost and instruments broken that have to be recovered from the parties responsible:—

The amounts recovered are in many cases credited in the Treasuries and the Treasury receipts forwarded to the stores. Since these receipts are not separately filed in the office and are kept in the respective files the work of verifying the receipts is laborious. These receipts should therefore be ~~m~~ffled separately in future. Objection No.35.

Yes, they will be filed separately

No periodical list of outstandings is prepared and the whole book has to be gone thrbugh to see what items are pending. In future the list of outstandings at the close of each official year should be prepared and appended to the register. The amounts remaining unrecovered till the end of June 1916 is herewith attached. Objection No.41

Yes. A list will be prepared and given to the Auditor at the time of his auditing the accounts.

15 Examination of stock.

The stock is stated to have been examined once in May 1914 by Dr. T.S. Nanjappa and his report in the matter is stated to be pending with the Senior Surgeon.

Yes it is still pending.

The stock was also examined by the same Officer in July 1915 and July 1916 and the ~~xxxxxx~~ result of his examination is stated not to have been submitted as yet.

The final report of the Surgeon was submitted to the Senior Surgeon with the Office No. 1868 dated 23/4/1917.

A. Narasimhamurti

Officer in charge of the

Local Audit Department.

R.S.K./2123.

Superintendent,
Medical Stores.

28.9.17

P.T.O

Compd
JRR
30/9/17

No 617
11/9/17

Dear Dr Srinivasa Iyengar,

Kindly see these remarks made by the Head Clerk and let me have the paper back as early as possible with your Corrections if any

Yours truly
Signed - P. Palpu
11-9-1917

No 695
13/9/17

Dear Dr Palpu,

I return the file with thanks there is nothing personal in this You can yourself make any necessary Corrections in the light of the records there that you think necessary I have however caused the added one, or, two supplementary note to the objection

Yours sincerely
Sd/- V. Srinivasaraghavan
14/9/1917

True Copies

K Rice
Superintendent,
Medical Stores.
14

Sch A

Statement showing the details of subscriptions 30-6-16 leaving the value of medicines etc sold for the 81 [illegible]

Serial no	Bottle Reg.	From whom Due	Amount	
1	68/14-15	Sanitary Engineer Water Supply Stores Bangalore	3-4-0	
2	69/22-6-15	— do —	3-4-0	
3	70/22-6-15	— do —	3-4-0	
4	74/22-6-15	Military Secy to H.H. the Maharaja of Mysore	3-4-0	
5	28/1-1-16	Medical Officer Lunatic Asylum Hospital Bangalore	12-0-0	Since applied in Aug & Sept 16
6	44/25-5-16	Secretary Sanitary Board	3-0-0	— do —
7	45/25-5-16	Engineer-in-chief State Construction	29-10-0	
8	49/29-5-16	Secy, Malnad Improvement Committee, Shimoga	850-0-0	
	47	24 Sheets	0-4-0	Since applied on 1-7-16
9	51/29-5-16	President Municipal Council Hassan	2-12-0	Since applied, 3-8-16
10	57/24-6-16	Hon'ble Sreenivasa Rao Asst Comm Rev Survey	1-8-5-0	Since applied
11	58/24-6-16	Sheristadar Engineer No 5 Division Yedatore	316-8-0	applied in Jan 16
12	60/28-6-16	Cantonment Commandant	172-0-0	Applied in Sept
13	61/30-6-16	Conservator of Forests	16-8-0	
14	62/30-6-16	Director of Agriculture	16-0-0	Since applied
15	63/30-6-16	Sheristadar Engineer No 11 Division Mysore Workers P.S. Hassan	111-0-0	— do —

List Shewing the particulars of amounts to be received [redacted] the several institutions towards breakage or loss up to [redacted] end of...

8th B

Serial no. of the item in the chapter	Name of Party from whom due	Amount	No	Name of Party	Amount
10 / 13-14	D M O Shimoga to be received from SAS Amanthapur	0-8-0			
32 / 14-15.	midwife. French Rocks	1-0-0			
10 / 15-16	SAS "LP Joseph Pally Amanthapur	0-8-0			
11 / 15-16.	SAS m Bafanna	0-8-0			
21	Asst Surgeon Victoria Hospital from m Gregory while at Chicknaikanahalli	2-0-0			
47	SAS m Gregory while he was at Sakrapam	0-14-0			
53	with Asst Surgeon Kadur	0-13-0			
55	SAS Chickballapur	0-3-0			
56	D with Asst Surgeon Mysore	1-2-0			
57A	S.A.S. Sagar	1-4-0			
73	L.F.D Arakalgood	5-7-0			
74	D M O Kolar	0-12-0			
76	L.F.D Harihara	0-12-0			
80	L.F.D Sakrapam	4-8-0			
84	Compounder, Koppa	0-10-0			
88	with Asst Surgeon Chickmagalur	0-12-0			
92	L.F.D Molakalmuru	0-4-0			
98	Mr Davis Revd SAS. Pattapalya	17-0-0			

Recd 16-2-17
Entered in the check dep
Subd
19.2.17

Stn. duce
from the Medical Stores
not recd.
16/2/17

Report on the
audit of the
accounts of the
Medical Stores
for 15-16

20/2/17

approved
22/2/17

To Reinstate for
typing 2 Copies

23/2/17

Govt Medical Stores

C. D. 38 [L. A. D. 11] Objection statement on the examination of the ..... accounts for 1915-16

WD 0414 GPB—5,000—4.8.16

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
	Form of the cash book as is now maintained. The form in which the cash account is now maintained does not furnish at sight the closing balance for the day with details of amounts under the several heads. A running total of the receipts and expenditure is being made till the end of the month. It is not easy to ascertain total abstract receipts and expenditure at the end each month.		The cash book is closed clearly showing the closing balance of each day and abstract showing the same in the form of a classified money-columns on both the receipt and expenditure sides. It may in future be kept maintained in the following form or in a form similar to that proposed	The Cash book is maintained in the same form as in the several years at present in force. Any approved form, will be adopted in future in formal sanction. As daily cash transaction does not exceed 6 to 10 Rs there is no necessity for daily total at all. If the bills are pre-audited the cash transactions will be much less.	

Receipts							Expenditure						
Date	Permanent advance	Sale proceeds received	Amount drawn on the bills for current year	Amounts drawn on other bills	Miscellaneous	Total	Date	Permt advance	Sale proceeds remitted to Govt	Amounts paid to firms	Salary disbursed	Miscellaneous	Total
Open Bal							Expend						
Receipts							Bal on hand						
Total							Total						

The totals on both sides will agree & the balance on hand will be the opening balance for the next day.

Chief / Senior Auditor.

7 APR 1917

C. O. 355—L. A. D. 11] Objection statement on the examination of the Govt Medical Stores accounts for 1915-16

WD 0414 GPB—5,000—4.8.16

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
2	Amount of Contingent expenditure entered in the Cash book. Individual items of expenditure recorded in the Contingent Register in detail are again transcribed into the Cash book involving duplication of work which can be avoided.		In the case of items of receipts or expenditure for which recourse to a subsidiary register is maintained to record the details of transactions only the days' total should be entered in the cash book for the purpose of check in audit. This may kindly be noted.	Every item of Expenditure as the Contingent Register is written up by the accountant and initialed by the Personal Assistant and does not pass through the hands of the Superintendent himself and then it will be transmitted into the Contingent Register by the accountant. This is the practice in the Stores office and it is followed in the past so many years without any objection.	Contingent Register is maintained in the Stores office for all the Contingent records all details in connection with the entry in the Cash book can be made per suggestion.
3	A sum of Rs 24-4-5 being the Ry freight paid to Contractor was drawn from the Treasury on 23-12-15 and included in the sum of Rs 69-1-5 drawn on that date; but it was actually paid to the Contractor only on 31-12-15 i.e after 8 days		No Ry freight is shown not have been paid to Contractor from the Stores. The amount refunded (Rs 24-4-5) is the value of articles in connection with Carriage of medicines. As there was holiday in the last week of December the amount was drawn on 28/12/15 as per Contractor's bill but as the Contractor did not furnish stamped receipt upto 31-12-15, the same was kept undisbursed.		

Chief / Senior Auditor.

OFFICE OF THE ACCOUNTANT GENERAL 27 APR 1917

C. O. 355—L. A. D. 11]

Objection statement on the examination of the Govt Fixed Stores accounts for 15 - 16

3

WD 0414 GPB—5,000—4.3.16

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
4	Receipt of a Sum of Rs 10/- from Sri ~~[illegible]~~ T Anandaraya on 28-7-15 - to for Rs 20/- on 29-9-15		The particulars of item in the demand where the Register against which the receipt is made regarding bill Could not made pointed out	As the Amount received from Victoria Hospital Oxygen Gas Cylinder was supplied Separate on Mr T Anandaraya	
5	Receipt of a Sum of Rs 2/- in the Cash book on 4-9-15 from H Krishnachar for [illegible] not [illegible]		It is found from the receipt Counter foil book that no receipt was granted for this item and there but H. Krishnachar the Head Clerk of this Office and he paid the amount for this item and there but receipt. As a rule receipt should be granted for all amount received in the form of receipt from, as otherwise omission to bring to accounts	he did not demand	

OFFICE OF THE ACCOUNTANT GENERAL 7 APR 1917 MYSORE GOVT. BANGALORE

Chief / Senior Auditor.

C. O. 355—L. A. D. 11] Objection statement on the examination of the Govt Medical Store accounts for 15-16

WD 0414 GPB—5,000—4.3.16

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
6	Receipt for a sum of Rs 10-8-0 from the Sanitary Comrs for payment to Contractor being the value of deadwood cases supplied by him to that Office		amounts for which no receipts were granted Cannot be detected. The contractor supplied the article to the Sanitary Comrs Office direct and request of the Sanitary Comrs therefore have Comrs, to supply received payment direct Dy Cases. The from him. It is Contractor was therefore not understood sent his bill to this Office. why the Voucher a/c in which was forwarded should be received to the Sany Comrs in the books of this Office As the bill amount while it was nothing was sent to this Office to do with the Office for payment of the Sanitary Comrs, it was brought in to the Cash book		

OFFICE OF THE MYSORE GOVT. BANGALORE. 7- APR 1917

Chief / Senior Auditor.

C. O. 355—L. A. D. 11] Objection statement on the examination of the ..... accounts for 15-16

WD 0414 GPB—5,000—4.8.16

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
	Pay of the Sub Asst Surgeon attached to the Stores is found to have been brought on the Cash book and also in the pay abstract		Whether the Sub Asst Surgeon does not draw his pay direct from the Govt on personal Salary bill may kindly be stated. If so (1) Why the amount is brought on the Cash book although the does not draw his Salary may be explained (2) Why the amount is entered in the acquittance roll and included in the total may also be explained the acquittance roll should not be	Yes it will be Obtained on the Countersignature of the Commissioner if the Sub Asst Surgeon in charge is not-Entered into the acquittance roll there will be no other record as to the actual disbursement of Salary of the S.A.S. to give any Certificate of payment of Salary for the particular month or otherwise the Entry in to Acquittance roll seems the necessary.	

Chief / Senior Auditor.

7 APR 1917. ACCTS GOVT BANGALORE.

C. O. 355—L. A. D. 11] Objection statement on the examination of the Govt Medical Stores accounts for 1915-16

WD 0414 GPB—5,000—4.3.16

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
			an exact copy of the bill when presented at the Treasy and should not include amounts not entered in the bill. This wrong procedure may be discontinued in future	When the amount is brought in the A/C Roll this should also be brought into Cashbook to account for the entry into A/C Roll. The Existing practice has been followed.	
8 (a)	Receipt for Rs 200/- granted to me A/C bill being the earnest money received on 18-12-15	10-1-16	Credit of these items in the Cash book may thereof be pointed out. How the amount was disposed of may also be explained	As the amount did not form part of usual transaction and it was kept aside awaiting final acceptance of tender, it was not brought into Cashbook. Receipts were given to the parties when received and the amounts were returned on vouchers being rendered	Receipt for Rs 200/- granted to me A/C bill being the earnest money received on 18-12-15 not traced
(a)	" Rs 200/- from manager on				

7 APR 1917
MYSORE GOVT. BANGALORE

Chief / Senior Auditor.

C. O. 355—L. A. D. 11] Objection statement on the examination of the Govt medical Stores accounts for 15-16

WD 0414 GPB—5,000—4.3.16

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
9	Amounts of certain bills (for example bills of Messrs Jamadas Bros for Rs 205-13-0) entered in the cash book on 7-8-15. These amounts are not entered in the Contingent Regr also Rs 414-13-0 on 29-5-16 also bill for Rs 67-1-0 from Exec Engineer, Cuddapah on 31-5-16		It is learnt that the amounts do not relate to bills for medicines supplied to stores. As per audited bills and are not therefore received from the entered in the Contingent Register. It is observed that medicines were supplied to other Depts through the medical stores and the cost of such articles received from them to Treasury and payment to the firms are entered in the cash book since issuing drafts in such cases bills should be sent on certain banks or the offices concerned for payment to the firms direct. If for any reason the amount has to pass through the Treasury. In certain cases the Comptroller did not	All the cash transactions are being brought into the Cash book. Supplied to stores. As per audited bills received from the Contingent Comptroller the amounts objected to by the Auditor were drawn from the stores and the cost of Treasury and remitted to respective firms. Comptroller is issuing drafts on certain banks where the respective firms are situated.	

Chief / Senior Auditor.

7 - APR 1917
GOVT. BANGALORE

C. O. 355—L. A. D. 11] Objection statement on the examination of the Govt medical Stores accounts for 15-16

WD 0414 GPB—5,000—4.3.16

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
			Office a register should be maintained to show the particulars of bills in respect of which the amounts are passed through this Office as otherwise, the disposal of the amounts so received cannot be watched	by them Pass bills received from other Departments and wanted to be sent through this Office which is apt and hence the bills in question were sent to Comptroller for audit. As regards the suggestion of the Senior Auditor an approved form may be sent to open a separate register for the transactions of the kind.	
10	Receipt of Rs 6/- on 4-12-15 being the sale proceeds of D.W. cases of measures sent to Cauvery Dispensary		This is the only item of receipt of this kind taken to the Cash book. How the D.W. cases used for packing measures Sent to other Hospitals are to be accounted for is a matter requiring consideration. Whether any local treasuries check is exercised in the matter may also be stated	Remittance of Rs 6/- On account of sale proceeds of D.W. Cases in this particular item is the deviation from the General practice of depositing such amounts into Treasury. The receipts being Sent to Medical Stores. On receipt of Treasury receipts Check will be done in this Office as to how many boxes etc were sold & how the others were made use of etc.	

7 - APR 1917
MYSORE GOVT. BANGALORE

Chief / Senior Auditor.

C. O. 355—L. A. D. 11] Objection statement on the examination of the.....accounts for

WD 0114 GPB—5,000—4.8.16

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
11	Receipt on 13-1-16 & payment on 31-1-16 of a sum of Rs.10-8-0 being the cost of wearing apparel & cash supplies by the Contractor to the Office of the Sanitary Commr. Simcard Rs 4-8-0 ✓ (owning febry 16)		It is not understood why the transaction should be required this Office to find a place in the books seeing that the articles were supplied by the Contractor to the Office of the Sanitary Commr. & not to the Medical Stores which alone has anything to do with the Contractor through this Office, the Medical Stores. In such cases bill being sent also through this Office. The Contractor should be directed to receive payment direct	Sanitary Commr. The amount of the bill was sent to this Office by the Sanitary Comr. & hence the amounts had to be shown in the Cash book.	
12	Register showing the value of medicines sold on credit. Bill no. 83 of 14-15 " no: 7, 25, 26, 29, 35, 38, 50, 54, 55, 59, 60, +63.		Against these bills a note has been made that bills were sent to Compln for payt with intimation of the fact of adjustment should be obtained from the Compln & same noted against the items.	It will be done	

Chief / Senior Auditor.

OFFICE OF THE MYSORE GOVT. BANGALORE. 7 - APR 1917

C. O. 355—L. A. D.-11] Objection statement on the examination of the.....accounts for

WD 0114 GPB—5,000—1.3.16

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
13	List of items outstanding adjustt on 30-6-16.		Early steps may be taken to have the items adjusted	Most of the items have since been adjusted and steps have already been taken: Adjustments will be noted	
	Bill no. / Amount				
	68 } 14-15 — 3-4-0				
	69 — 3-4-0				
	70 — 3-4-0				
	74 — 3-4-0				
	26 — 12-0-0 ×	Since adjusted			
	45 — 29-10-0				
	47 — 4-0-0 ×	Since adjusted			
	49 — 850-0-0				
	58 — 316-8-0 ×	Since adjusted			
	61 — 16-8-0				
	30 — 19-4-0	Since adjusted			
	44 — 3-0-0				
	53 — 5-12-0				
	57 — 18-5-0				
	62 — 16-0-0				
	63 — 111-0-0				
			Entries made in the Reg. for should be checked regularly Subject to ensure that all bills are duly entered therein.	It is being done	

Chief / Senior Auditor.

O. FIRE OFFICE 7 APR 1917 MYSORE GOVT. BANGALORE.

C. O. 355—L. A. D. 11] Objection statement on the examination of the.....accounts for

WD 0114 GPB—5,000—4.3.16

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
14	Earnest money and Security deposits received from Contractors. No register is stated to have been maintained to show the receipts and repayments on account of the above; neither are the amounts brought on the cash book. It is learnt that Honnappa the only Contractor had furnished a security of Rs 500/- in the form of Mysore Govt Bond which was mislaid and thereafter a Sum of Rs 500/- was thereof are received from Smt Abbay Naik, the then Supt to be kept in the Safe Chest as deposit invariably to remain there until the term after the expiry of which a duplicate bond will be issued refunded.		1) A Register shall be maintained for the purpose as otherwise it will not be possible to find out from the books what amount is received from each of the Contractors. 2) Why the Sum of Rs 500/- stated to have been received from Smt Abbay Naik was not entered in the Cash book may be explained. 3) All cash receipts should be entered in the Cash book.	Formal receipts are given to Every Contractor from whom Earnest money was received. The amount was credited to Savings bank pending Expiry of time allowed for issuing new bond. The Savings bank account book is kept in the Iron Safe of this Office. This is being done.	

Chief / Senior Auditor.

7 - APR 1917
ACCTS. OFFICER BANGALORE.

C. O. 355—L. A. D. 11] Objection statement on the examination of the..... accounts for

WD 0414 GPB—5,000—4.8.16

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
15	Recruitment Register Nos of Sub. Vouchers have not been entered in the column provided therefor & the corresponding Nos entered on the ~~Office~~ Vouchers		In future the nos of Sub Vouchers should be entered in the col no: of Sub Vrs and the same number quoted on the Vouchers while preparing the Abstract Bill the nos of Sub Vouchers of items of Expenditure under each head should be quoted in the A/c bill	Yes this will be done	
15 A.	It is observed that a Sum of Rs 495-10-0 drawn on A/c bill in June 15 was retained on hand till about the end of Aug '15 and then refunded to Govt		The circumstances under which the amount was drawn when it was not required for ~~the~~ Large amount was drawn on account of price of Opium British Pharmacopea and immediate payment may be Expected ~~the~~ Tinctures ~~etc~~ explained. Why was it retained on hand for nearly 2 before the close of the Official year Remarks may also be on the thought that the allotment should not Retained ~~the~~ allowed to lapse. As the Articles could not be procured in time all the remaining amount was refunded		

7 APR 1917
MYSORE GOVT.

Chief / Senior Auditor.

C. O. 355—L. A. D. 11] Objection statement on the examination of the ..... accounts for

WD 0414 GPB—5,000—4.8.16

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
16	Contingent Register Vouchers for amounts less than Rs 10/-.		a) ~~Duplicate receipt~~ is observed that in some cases Vouchers (including amounts in excess of Rs 10/-) amounts paid hence been obtained in duplicate ~~bills~~ and one copy filed in the office & another sent to Comptroller with the bills. Paper receipts should never be obtained in duplicate. The practice maybe discontinued b) In some cases only bills are filed & not paper receipts (Vide the for 1-15-3 in Jan 16 & -13-9 in Feb	Duplicate receipts will remain obtained - but duplicate bills will be obtained - Of the amount is shall below Rs 10 paper receipt is being obtained below the bill itself instead of filing separate receipts -	

Chief / Senior Auditor.

[illegible] Asstt Accountant

20/11/16

7 - APR 1917

GOVT. BANGALORE

C. O. 355—L. A. D. 111 Objection statement on the examination of the ..... accounts for

WD 6114 GPB—5,000—4.8.16

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
17	Large amounts are drawn from the Treasury on A. C. bills for payment of bills on account of Country medicines, & also for payment of bills on account of European medicines purchased from firms in India		In order to minimize handling of cash in the office it is proposed for consideration that payment to Contractors and firms maybe made on bills pre-audited by Comptroller and endorsed in their favour.	Auditor's proposal requires the approval and necessary rules by the Comptroller This will cause much trouble to the Staff of the Stores and there will be very little risk and safe guarding large amounts of cash etc will be avoided. As it will be done and is being done as far as it was practicable. Neither the bills nor the dates nor the items of the invoices are specified	
18	Duplicates of invoices filed in the Office		It is observed that the dates on which the articles were taken to stock are not noted on the bill This may kindly be noted in future. When the contents of a bill are examined & taken to stock on several dates the grand total taken to stock on the several dates should be noted thereon by the ~~Chief~~ Senior ~~Auditor~~.		

7 - APR 1917

ISORE GOVERNMENT

C. O. 355—L. A. D. 11] Objection statement on the examination of the..... ...accounts for

WD 0414 GPB—5,000—4.8.16

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
19	Bill for Rs 236-9-7 being the Cost of certain European medicines supplied d. no. 67-7		Receipt for an item of Carbolic wool weighing 15 lbs. may kindly be pointed out.	* Vide red ink reply Journal No 19 & 13- Dr. T.S. Nanjappa is engaged in Auditing the Accounts for 1914-15 and 1915-16 and has been reconciling the figures making Consistent with receipts and Expenditures of the Stores. The result- ed of which will answer all these discrepancies	Since Corrected in the Ledger
20	Bill for Rs 94-16-7 —ditto— 6776 —		Receipt for an item of 285 lbs of Carbolized wool may kindly be pointed out in the Stock Register.		
21	Bills for Rs 646-12-5 6755 to 6759 & 6764		The quantity of Acid Boric as entered in the ledger is 1500 lbs. Including a quantity of 11 lbs. Shown in List of		

Chief / Senior Auditor.

P.T.O

7- APR 1917- MYSORE

C. O. 355—L. A. D. 11] Objection statement on the examination of the.....accounts for

WD 0414 GPB—5,000—4.3.16

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
			Value Rice of deducted the balance Vig 1489 lbs should have been taken to Stock. While it is found that only 1476-8-0 only have been taken to Stock. This mistake is explained.	Deduction required is 11½ and not 11 lbs. The correct figure therefore is 1488½ and not 1489. 1476-8-0 is Error in calculation.	Since Corrected in the Ledger.
22	Magnesia Sulphas.	Cwt qrs lbs 67 1 0 67 1 8	The quantity entered in the General bills receipts from Excess ferris etc during the year comes to 12.580 lbs Now 12960 lbs are entered in the Stock Register may Kindly be explained	12.580 is the Correct figure. (12960 - 12580) = (380) Excess is due to an Error in Calculation. Case No. 6810 being taken twice by the Head Clerk while adding up and arriving at totals	Since Corrected in the Ledger

4260
4240
1300
2780
12580

12960
12580
380

7 - APR 1917

MYSORE GOVT. ACCOUNTS DEPT.

Chief / Senior Auditor.

C. O. 355—L. A. D. 11] Objection statement on the examination of the..... ...accounts for

WD 0414 GPB—5,000—4.8.16

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
23	Esp Resinae		Total The quantity entered in all the bills is 1000 lbs which 1½ are stated to have been cut. The real amt viz 998½ lbs only is to stock while ½ lb is taken in excess. This mistake will be explained	998½ is accepted by the Surgeon Auditor also as the Correct figure. The small difference of ½ the (one roll) is a Clerical Error in posting —	Price Corrected in the Ledger
Bills	found				
288½	287½				
128½	128½				
291½	291				
291½	291½				
1990	998½				
Vig Stephen			The total quantity as entered in the several bills comes to 1287·80. While 1296 oils are taken to stock. This mistake will be explained	All these minor defects are due to the inadequacy of the staff and want of training and immediate Entry & and want of Constant Check by trained men. Work is increasing year by year there is no increase in the staff proportionately.	

7 APR 1917

Chief / Senior Auditor.

C. O. 355—L. A. D. 11] Objection statement on the examination of the..... ...accounts for

WD 0414 GPB—5,000—4.3.16

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
24	Balance of Stock of 1914-15 brought on the stock book for 1915-16 † Since last Trial opening balance entered is not the closing balance ope-to due to actual quantity found in Stock.		The Correctness of the Opening balance brought on the Register for 1915-16 does not seem to have been Verified by anybody in as much as it is not attested by the balances. anyone when ever the After the Entries balances are carried over personally Explained over to a new volume the Auditor has each entry must be Entered the modification verified and attested in the 2nd column by some responsible officer which may be refused X.	~~Hari's Receipt~~ The Medical Auditor Dr. T.S. Nanjappa is ~~by anybody~~ in as much Engaged in Verifying as it is not attested by the balances.	
25	Bill for £ 126-5-3 from Messrs Down Bros Ld for Rubbs of instruments		It is observed that a portion of the instruments specified in the bill has been taken is to prevent	Because the Case was not opened in the Medical Stores damage	

Chief / Senior Auditor.

OFFICE OF THE MYSORE GOVT. BANGALORE. 7 - APR 1917

—L. A. D. 11] Objection statement on the examination of the.....accounts for

WD 0114 GPB—5,000—4.3.16

Ser.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
			to stock and the rest sent to the District Medical Stores direct from It is also observed that an operation theatre stool received in case & along with certain instruments to be supplied to Hassan Hospital were sent to the Medical Stores Hassan with instructions to send the stool to the Hospital Institutions after opening the case. When articles be brought on to be supplied to different Hospitals the stock books are received in a single case the packet should be opened in the Stores and the articles sent to the respective Hospitals It seems also necessary that articles received for supply to particular institutions should also be entered in the Stock books as otherwise the total quantity received & supplied cannot be known	damage and breakage loading unloading here and there. All the articles received whether for Stores or for others Contents taken to stock &	

Chief Auditor.
Senior

7 APR 1917
MYSORE GOVT.

C. O. 355—L. A. D. 11] Objection statement on the examination of the..... ...accounts for

WD 0414 GPB—5,000—4.3.16

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
26	12 bills from messrs Ferris & Co Luzon for supply of Europe medicine amounting to £ 3635-6-10		It is observed that the same kind of medicines contained in all these bills have been combined and a single entry made in the Stock Register on a single date (on 10-5-16) instead of taking the root bill of the stock. The contents of each such minor bill seperately. By the existing irregularities in the procedure the items entered in in adequacy of the any particular bill could not be subordinate staff independently traced into the Stock and the Receiving Register to check the receipt of mostly entrained any particular item all the bills for the work have to be turned over to see required. This what quantity of the same kind of Standing Complaint article is entered therein. Thus the of years has not been work of checking the correctness of rectified but the time of the staff.	Yes will be done and is being done as far as practicable.	work being done 29/7

1917-13-1
1917-12 9

Chief / Senior Auditor.

C. O. 355—L. A. D. 11] Objection statement on the examination of the.....accounts for

WD 0414 GPB—5,000—4.8.16

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
			The entries is Complicated. To facilitate Which is Short the work of checking as also to afford Enough for the routine Scope for a test it is necessary that is taxed by a number of the Contents of each bill Shall be Auditors for long periods. Checked & taken to Stock ref a totally		
29	The following discrepancies are also noticed in the Stock Rejisters.				
	(a) Veterinary medicines.				
	1. The total issues for the year have not been entered in Ink and balance Struck the omission Shows be Subjects.				
	2) The Register Mers not been ruled by the omission much difficulty is felt in tracing the items into the Reg for			Visible remarks against Serial No 19	
	3) Against a receipt of 35-8 lbs of Acacia Gummi lbs				
	There have been issues to the extent of 413-10 — the issues being more than the book balance.				
	Name of medicine. Remarks				
	Bubea Frandosa Issues more than book balance Lbs 60-12 + 57-8 + 3-4			The discrepancies noticed appear to be due to omission	

Chief / Senior Auditor.

GEOLOGICAL SURVEY OF INDIA 7 APR 1917 MYSORE

C. O 355—L. A. D. 11] Objection statement on the examination of the ..... accounts for

WD 0114 GPB—5,000—4.8.16

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
	Name of medicine Chiretta Issues more than book balance		Remarks lbs (539-8 / 496) 346 lbs	of time and immediate postings in the ledgers by the Ledger Keeper Concerned or Errors in postings they will have to be examined in detail and necessary Explanation rendered thereafter. The accountants and Headclerk have been directed to attend to this at once without further delay	
	Government oil Issues more than book balance		lbs (697-2 / 560) 66 1/2 lbs		
	Mercury Issues more		lbs (16 - 13) 3 lbs		
	Mustard Emulsion do do		lbs (111 - 39) 72 bottles		
	Opium water do do		(154 - 78) lbs 76 bottles		
	Rangoon oil do do		(22 5/16 - 21 6/16) lbs 15 oz		
	Vinegar mact do do		(108 - 12) 96 bottles		
	Ginger Drop do do		(176 13/16 - 31) 145 13/16 lbs		
	Flannel with		(319 - 312) 7 yds		
	also Some other articles		Chief / Senior Auditor. PTO		

7 APR 1917

Campbell Dry Seeds more than Stockley 929 - 80 = 149 lbs

Central do do - 8726 - 7196 1530 lbs

Somerville

C. O. 355—L. A. D. 11] Objection statement on the examination of the..... ...accounts for

WD 0414 GPB.—5,000—4.8.16

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
	(b) Stationery & other articles			(b)	
1)	foolscap paper		Receipts not entered nor the opening balance for the year	1) The Supply is obtained from the Govt Stores. The receipt & Expenditure as worked out by the medical auditor Dr J.S. Nag appears correct and if approved by him will be posted and then it will tally	
(c)	Instruments tools			(c)	
1)	Aspirator Pneumatic dienlafoy		according to the actual Stock there was no article of this Kind while one is taken as the opening balance	1) This was taken for Aspirator dieu Manson's Downs. Since Corrected —	
2)	Bottles drop Eye	114	are stated to have been found on the Examination of Stock while 115 are taken as the opening balance	2) The figure 115 is Correct (13 large & 2 small and 100 coloured) and it is entered in the Stock book there is no mistake	
3)	Apparatus Cholera Infusion bottles		only 4 taken to Stock while 6 are stated to have been found	3) There are two Kinds in it. 4 are of Battgate & 2 of Parke Davis & Co. Both are make Six in all. There is no mistake -	
4)	bone Nails	12 taken	while 13 were found in Stock	4) No 12 is Correct. one awl is also added to this - (12 nails + 1 awl) - There is no mistake	
5)	Brushes Camel	217 taken	while 216 only were found	5) One is to be accounted for.	
6	Rollers & Rubber bals	10 taken	while 12 were found	6) No 10 is Correct. The Same is entered in the Letter. There is no mistake.	

Chief / Senior Auditor.

7 APR 1917

C. O. 355—L. A. D. 11] Objection statement on the examination of the ..... accounts for

WD 0414 GPB—5,000—4.3.16

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
	Bottles dispensing W.M. Gallon Jars	Items 3 to 8	Receipts not entered in the Registers.	~~These are packing articles. These are not actually accounted for. These articles were not examined by the Medical Auditor~~ No new bottles were received in 1915 or 16.	
28	Opening balances of the 15 months Country & Europe medicines & Instruments		It is ~~stated~~ that the quantities of medicines & the actuals found in Stock in Stock taking ~~Register~~ during June 15 have been taken as the opening balance for 15-16 as per the closing book balance for 14-15 & 15-16. The authority for taking actual balance as the opening balance may be found in the ~~Rules~~ Circulars.	The medical Auditor (Dr. T.S. Ramjappa) has been appointed to audit the accounts of the actuals found Examined and entered by the Auditor at his first Stock-taking during 1913-14, has been the basis for the audit of the above two years accounts as per instructions from the Senior Examiner. Actual balances found during Stock Examination have been brought forward as the ~~Actual~~	

7 APR 1917

Chief / Senior Auditor.

C. O. 355—L. A. D. 11] Objection statement on the examination of the ..... accounts for

WD 0414 GPB—5,000—4.3.16

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
			Balance for 16-17 has been taken to see what is stated to have been actually found in stock in July 16. The proper procedure is to take the closing book balance of the previous year as the opening balance for the next year and when differences are noticed between the book balance and the actual stock Sanction of the proper authority should be obtained the discrepancies before making the required alterations being noted in his in the accounts. Under the present system Audited books the object of maintaining the Stock books is lost sight of since the book balances are not taken into account	balance opening balance year after year - Book balances have also been given to the auditor who has compared them with the actual balance. Submitted with his report - No final order has yet been received in this Office.	7 APR 1917

T Lakshmiranna Ch

Chief/Senior Auditor. 23/11/16

C. O. 355—L. A. D. 11] Objection statement on the examination of the ..... accounts for

WD 0414 GPB—5,000—4.8.16

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
29	Stock Register of Europe medicines.				
a)	Acid Boric		The closing balance shewn lbs 16 2cs -1-4 and not 17 3 5 -1-4 as entered in the Stock Register		
b)	Lin Saponis		Issues none Reg. lbs 100 lbs Mean the total receipts		
	Liquor Ammoniae		Issues none Mean receipt lbs 5 lbs.		
	Magnesia Carbonas Levis		Against a receipt of 88 -12-0 None have been issued the Return of 99-13-4 Against a receipt of 33 lbs None have been 38-7-4 issued —	Vide Reply against Item by above	
c	Mag Sulphas		receipt 60 lbs while 71-14 are issued In this and some other cases it is observed that on particular days Auditor and the Auditor (24-4-16) the issues are found to have been made in excess of the available book balance Margin for the whole year A revision of these is one to issues being made before taking the newly received quantities into stock In future no issues should be made before taking articles to stock book.	The totals entered and accepted by the Surgeon Chief Auditor Sanitary Service	7 APR 1917

C. O. 355—L. A. D. 11] Objection statement on the examination of the ..... accounts for

WD 0414 GPB—5,000—4.3.16

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
29	Glycerinum		Issues of 6 lbs of this article to Central Jail Hospital on this indent is not traceable in the Stock book	This is an omission will be noted. This is also pointed out by the Surgeon Auditor.	
30	Examination of the Stock in the Stores		Information on these points may kindly be furnished		
			1) When was the Stock last taken	Between May and September 1914	
			2) By whom	By Dr. T.S. Nanjappa Surgeon.	
			3) Differences noticed between the actual Stock and the book balance	Differences noticed in the course of this examination are pending with the Senior Surgeon Mysore South. The report by the same officer of differences noticed during his examination in July 1915 and in July to Dec. 1916 is awaited	
			4) What attempts were made to reconcile the differences		
			5) Whether Sanction of Govt was obtained for writing off the irreconcilable differences in accounts		

7 - APR 1917

Chief / Senior Auditor.

C. O. 355—L. A. D. 11] Objection statement on the examination of the ..... accounts for

WD 0414 GPB—5,000—4.8.16

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
31	Acquittance roll Acting arrangements as Head Clerk from May 15 to Jan 16		It is observed that certain Vice nos were allowed on long leave from 1st There has been an excess cost of 0-6-5 per month for the period which is inadmissible under Art 200 (a) C&SR The amount drawn in excess Viz. Rs 3-3-4 has now to be reduced	This amount may be kindly treated as extra cost to Government after the amount has already been drawn and disbursed to acting incumbent. No objection on any of the Establishment bills, is received by the Comptroller all these 9 months.	7 APR 1917 MYSORE GOVT.

Chief / Senior Auditor.

C. O. 355—L. A. D. 11] Objection statement on the examination of the.....accounts for

WD 6114 GPB—6,000—4.8.16

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
32	Certain articles of Stores Supplied to Mrs Andrews South Parade in 7-3-16		This item was not entered in the demand Register when the item shown in the outstanding list for 1915-16 sent the item here to be included among the items for 1915-16 the delay in preparing the bill may be explained.	Mrs Andrews was supplied with oxygen gas On the Condition that she should replace the same As she did not do the same within the time Consented to of a bill was prepared & Sent for payment.	
33	Invoice no 100 dy 24-9-15 Supplied to Mrs Thomson Newspapers		It is stated on the invoice that the patient was taking nothing given with the medicine was returnable. Whether the articles were got back or not is not stated	It was returned	

OFFICE OF THE ... MYSORE ... 7 APR 1917

Chief Auditor.
Senior

C. O. 355—L. A. D. 11] Objection statement on the examination of the.....accounts for

WD 0414 GPB—5,000—4.3.16

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
34	Invoice no 169 dt 15-11-15 On the invoice it is stated Antistreptococcus Serum was supplied to 1st class Sub Asst Surgeon W. A. Rajagopal Pillay as it was reported that his daughter was dangerously ill in the Maternity Hospital		If it was the product was purchased for the personal use of his daughter the Cost Price of Serum have been recovered.		
	Invoice no 312 dt 22-3-16 It is stated on the invoice that the Clinical Thermometer supplied was one of those got repaired				

Chief / Senior Auditor.

OFFICE OF T. MYSORE GOVT. 7 APR 1917

C. O. 355—L. A. D. 11] Objection statement on the examination of the..... ...accounts for

WD 0114 GPB—5,000—4.3.16

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the *administrator of the fund	Final disposal
35	Register showing the articles given for repairs In the above register it is observed that several items given to repairs have not been received back. 1) Action taken in the matter may kindly be intimated. 2) Whether any list of such items is keeping in the repairers premises may kindly be intimated 3) How the articles received back are disposed of may also be stated. A column may be opened given the disposal of articles received back. 4) Whether the items entered in the list of received are all the items of articles not received back from the repairer may be stated. 5) Acknowledgment of the Contractor for having received the articles may be produced.			(1) Instrument repairer's son (Messrs E. D'costa & A. D'costa) did not return them. A Complaint is instituted in the Police Deptt. (2) No. The book itself is the record. (3) Repaired articles will be returned to the respective parties noting the same in the Register in which all the articles given for repairs is noted & the acknowledgment taken. (4) A list is enclosed hereto. (5) Acknowledgment is obtained on the Counterfoil book which is available in the Office.	OFFICE OF THE ... 7 APR 1917 MYSORE GOVT. SANDALORE

Chief / Senior Auditor.

32

Statement shewing the items in the Register of
Instrument sent to repairs against which the return ....accounts for
the articles is not noted.

WD 0414 GPB—5,000—4.3.16

				Reply or explanation of the administrator of the fund	Final disposal
1	Stock 4 Sts. (Jan 13)	Brain Knife Scalpel Knife Leather Knife Leather German Silver	13) Central Jail 10-12-14	Ear Speculum 9	
		Ear brass Syringe 2	14) Victoria Hospital Wee 14	Bones for Anti Septic Dressings — 2	A Register will be maintained.
		do 1	15) Stores.	Pelvic Scap — 1 Glass pans of Scales 3.	
2	x x (Jan 13)	Ebonite 1	16) L.F.D. Kallur Kattè 12-12-14	Apothecary's Scale 1 Sensors pocket case 1	
		Ear Brass Syringe 1	17) Weavers line Dispensary Wee 14.	Hypodermic Syringe 4	
		Syringe Hypodermic 1	18) Govt Hos. Mysore Wee 14	Trocar & Cannals abdominal 1	
		Scalpel Holder 2		Pathology Brass Syringe — 1	
				Electro Galvanic Battery — 1	
				Hypodermic 1	
				6	

OFFICE OF THE ... MYSORE GOVT. BANGALORE
7 - APR 1917

of
the boxes of ....
the

C. O. 355—L. A. D. 11] Objection statement on the examination of the.....accounts for

WD 0414 GPB—5,000—4.8.16

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
	Statement of the cases received upto to date — Progress to be prepared and forwarded to the Register				
	Cost of Weapons sold Bills No 51 of 29-5-16 Presidency Municipalities Various Rs 2-12-		One of the President's instructions is that the amount realised should be kept by Magistrates in such cases the Key receipts should be called for & files in the office It may now be called for —		

Chief / Senior Auditor. 28/11/16

7 APR 1917

C. O. 55—L. A. D. 11] Objection statement on the examination of the..... ...accounts for

WD 0414 GPB—5,000—4.3.16

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
36.	Register showing the articles of Instruments returned to the Hospitals and their disposal		~~This Register which is~~ It is stated that no Register is being maintained for the purpose — the only record of the receipt of the articles being the Counterfoil of the book in which receipts are granted. On an examination of the Counterfoil of receipts, it is noticed that no disposal has been noted on most of the counterfoils. Since it is quite necessary to watch the disposal of such articles a Register may in future be maintained noting against each item how the article was disposed of A list of articles ~~found~~ remaining in the	A Register will be maintained.	

Chief / Senior Auditor.

OFFICE OF THE ... MYSORE GOVT. BANGALORE. 7 - APR 1917

Statement shewing the items in the Register of Instruments sent to repairs against which the return of the articles is not noted.

Stock of Instruments (Jan 13)

Brain Knife
Scalpel Knife —
Catheter German Silver
Ear brass Syringe 2
do 1
Elbonite 1
Ear Brass Syringe 1
Syringe Hypodermic 1
Scalpel Holder 2
Perforator 1
Scissors Sharp Large 3
Brass Scales 1

Returned repaired

2 x x (Jan 13)

3 22-3-13.

Pm case 1
Hydrocele apparatus 1.

4) 1-4-13

Pm Knife 1
Catheter 11.

3) Victoria Hospital 4-3-13.

Dressing Scissors 3

6) Female Dispensary Hussar

Breast Pump 1

7) LF Dis Belfast 20-6-13

Brass Syringe 1
do Catheters 7

10) Naval Hospital Dundrum 8-7-13

Forceps Artery 1
Lancet Abscess Lymes. 1
Scissors Sharp Large 1
Syringe Urethra male pewter. 1

4) LF Dispensary Glenravel 31-8-13

Post mortem Instrument case

12) Royal Hospital Maynooth

13) Central Jail 16-12-14.

Ear Speculum 9

14) Victoria Hospital Dec 14

Boxes for Anti Septic Dressings — 2

15) Stores.

Polishing Leaf — 1
Glass pans & Scales 3

16) LFD Kells Kells 12-12-14

Apothecary's Scale 1
Scissors pocket case 1

17) Queens Inns Dispensary Dec 14

Hypodermic Syringe 4

18) Royal Hos. Mayo Dec 14

Trocar & Cannula abdominal 1

19) Belfast Pathology Dispensary

Brass Syringe — 1
Electro Galvanic Battery — 1

20) LFD Newry Union Hosp

Silver Catheter female 1
Hypodermic Syringe metal 1

21) Female Dis Glenravel Hosp

do do — 2
Grains & weights Scale 1
Director 1

22) LFD Hospital Augher

Sykes Abscess Knife 1

23) Victoria Hos Sept 15

Saline Injection apparatus & 3 needles. 1
Fluted blue bottles 2
Specimen Stone with glass barrel 1
Ear brass — 1
metal
Dilation of Spray producer

24) ~~LF Hospital~~

25) Stores

27 Vet. Hospital Dec 15

Scissors pocket case
TC. Bandages & Inst. 26
Scales & weights in box.

28) LFD Letterkenny Dec 15

Syringe Hypodermic in all case Pm.

29) Stores

Hand Scales with copper pans
Spring balances —

30) do —

All metal Hypodermic Syringe 6

C. O. 355—L. A. D. 11] Objection statement on the examination of the ..... accounts for

WD 0114 GPB —5,000—4.3.16

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
37	Register showing the Cost of books &c. instruments &c. that has to be received				
	Items 83 Dm 0 Impmt 6—0		One and the same receipt is noted against both the items. This may in the course of correspondence be explained	This is probably a double Entry to be struck out	
	L F D Nawjanpore				
	Item 88 Dm B Krishnamurthi 6—0				
	Rur at Shimoga				
38	Log receipts obtained and filed in the Office		The Log receipts obtained on this account should be filed separately to facilitate easy reference as under the present system of keeping the receipts	Yes this can be done. However this arrangement will be interfering with	

7 - APR 1917

Chief / Senior Auditor.

C. [illegible]55—L. A. D. 11] Objection statement on the examination of the ....accounts for

WD 0414 GPB—5,000—4.3.16

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
			in the respective files occupies time and labour when they have to be referred to	with Open file system which is adopted in this Office. Every receipt will be filed in respective file relating to Institutions	
39	~~Item no 66~~ Cost of certain articles broken by ~~[illegible]~~ Bengal Sappers Vide no. — The Value Vig ~~[illegible]~~ Rs 3-2-0 is Stated to have been received out of his pension for Jan 16.		The amount Stated have been received and entries to memorial receipts	This Amount in each was not received by this Office	
40	Item no 66 Cost of a Thermometer broken by ~~[illegible]~~ Sir Syers Rar Vig 1-2-0 is Stated to have ~~[illegible]~~ received out of his pay for ~~[illegible]~~ by Short drawal		~~[illegible]~~ do This may kindly be noted for future guidance	do	7 APR 1917 MYSORE

~~Chief~~ / ~~Senior~~ Auditor. 28/11

C. O[illegible]5—L. A. D. 11]

Objection statement on the examination of the..... accounts for

WD 0114 GPB - 5,0.0—4.3.16

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
	Reps showing the cost of Instruments broken & worn out etc. last Year have been received from the Officer prepared				
	It is observed that a list of the items outstandings at the close of each year is not being prepared. By the omission all the entries in the Register have to be gone through to see what items are outstanding. In future a list of outstandings may be prepared at the close of each year and appended to the Register			In the bill book outstanding list is being prepared Every year as can be seen in the said book — as regards Register Books such lists can be prepared very Easily whenever such lists are required for any reference what so ever and the outstanding lists will be prepared in future.	not prepared

Superintendent,
Medical Stores.

Senior Surgeon in charge
Medical

Chief / Senior Auditor.

9/1/1917

7 - APR 1917
MYSORE GOVT. BANGALORE

G.R.S. VI-71]

SUBJECT Audit of the Accounts of the Medical Stores

Diary No. of letter replied to 1834

Section Med
File No. 80/17
Serial No. 2

General and Revenue Secretariat
(Med)

Proceedings of the Government of His Highness the Maharaja of Mysore.

, the 191

Date of issue 17.6.18

Signed by Rev. M. Vaikalesa Iyengar

May this be

i Printed?

ii treated as a standing order?

iii published in the Gazette English part?

iv translated?

v placed at the disposal of the press?

vi published in the Gazette Kannada part?

Read.— Correspondence ending with Letter no LAD 1042 dated 2nd Feb 1918 from the Comptroller forwarding the Note on the audit of the accounts of the Govt. medical stores for the year 1915-16 with the remarks of the Superintendent in charge of the Stores and the Senior Surgeon and making the following

~~Order Thereon:—~~ No.

over.

Suggestions

(1) That the balance of Stock according to the Stock Books in the Stores Shd be Verified with the actual Stock on hand at the close of each year

(2) That a set of rules is necessary to regulate the issues of medicines and instruments from the Stores to private parties or medical institutions without formal indents

(3) That a register shd be maintained to note the receipt and refund of earnest and Security deposit amounts and that the transactions relating to Deposits shd be brought on the Cash Book

List of enclosures.

Copied by

Examined by

G. R. S. 27]

GENERAL AND REVENUE SECRETARIAT.

(*Continuation sheet draft form.*)

Order 5830-1 / 2nd 8047-2 dt 16/4/18

Recorded with the following observations:—

The deficiency in the permanent advance noticed by the auditor should be adjusted early.

The Cash balance on hand at the end of each day should be shewn in red ink in the Cash book.

A Separate register Showing the receipts and disbursements under "Earnest and Security Deposit" should be maintained.

The practice of drawing large sums before they are actually required for disbursement is irregular and should not be repeated.

Steps should be taken to have the excess of Rs 3-3-4

GPB—20,000—7-7-14

referred to in para 7(b) of the Audit note recovered from the party concerned or the officer who authorized its disbursement or orders obtained to have it sanctioned as extra Cost to Govt.

The closing balance of Stock at the end of every year should be adopted as the opening balance for the subsequent year and any difference explained by plus and minus memoranda.

The outstanding arrears on account of medicines and instruments supplied to private parties should be recovered without delay. ———

The suggestions of the Comptroller are noted for consideration in connection with the draft rules now before Govt for regulating the work in the Medical Stores ——— ———

Draw
10.4.18.

To The Senior Surgeon
" Comptroller

MW 7/4 Chief Secretary